

Route To:
Sales Tax
Bureau



Mississippi State Tax Commission

Application for Permit To Remit Sales and Use Tax Directly to Agency

FOR OFFICE USE ONLY
USE TAX NO.
EXPIRATION DATE
PERMIT NO.

Check Purpose for Requesting Direct Pay Permit :

☐ **Qualified Industry (check one) :** ☐ Manufacturer ☐ Public Utility ☐ Casino ☐ Other
The permit to remit tax directly to the State Tax Commission is only available to certain eligible industries due to multiple rates of tax. All other industries must remit tax to the vendors.

☐ **Bond Proceeds Exemption** **MBFC Certificate Number**
This exemption from state sales/use tax is good on purchases made with bond proceeds issued under Sections 57-10-1 et seq., 57-61-1 et seq., and 57-71-1 et seq. by the Mississippi Business Finance Corporation (MBFC). The Direct Pay Permit for this exemption will be rescinded when the bond money is depleted and tax will once again be due to the vendor if applicant is NOT a qualified industry.

☐ **Regional/National Headquarters Exemption**
This exemption from state sales/use tax is good on purchases of component materials, machinery and equipment used in the initial construction of or expansion to a building for a business establishing or transferring their regional or national headquarters. This exemption will expire three (3) months after completion of the construction. At that time, the Direct Pay Permit for this exemption will be rescinded and tax due will once again be due to the vendor, if applicant is NOT a qualified industry.

☐ **Major Economic Project Exemption** **MDA Certificate Number**
This exemption is good on purchases or leases of component materials, machinery and equipment used in the initial construction of or expansion to a building for a business establishing or operating as a Major Economic Project as defined by Section 57-75-5(f)(iv)1. The Mississippi Development Authority (MDA) approves such project and issues a certificate number which is needed for this application. This exemption will expire three (3) months after completion of the construction. At that time, the Direct Pay Permit for this exemption will be rescinded and tax due will once again be due to the vendor, if applicant is NOT a qualified industry.

☐ **GAP Area Exemption** **MDA Certificate Number**
This exemption is good on purchases of component materials, machinery and equipment for the initial construction of or expansion to a building for a business operating in a Growth and Prosperity (GAP) Area as defined by Section 57-80-1 et seq. The Mississippi Development Authority (MDA) approves such business and issues a certificate number which is needed for this application. This exemption will expire three (3) months after completion of the construction. At that time, the Direct Pay Permit for this exemption will be rescinded and tax due will once again be due to the vendor, if applicant is NOT a qualified industry.

☐ **Broadband Technology Exemption**
This exemption is good on purchases of equipment used in the deployment of broadband technologies from July 1, 2003 to June 30, 2013.

☐ **Contractor for Qualified Construction or Expansion** **MDA Certificate Number**
When a business qualifies for one of the incentive exemptions listed above and employs a contractor to perform the construction activity, the contractor will receive the same exemption as the business with the same limitations on purchases and time. The Mississippi Development Authority (MDA) approves such business for the exemption and issues a certificate number to the business. The business' number is required for the approval of the employed contractor's application.

Please complete the following items. If business has multiple use tax numbers, use 4. to identify the one that will be used to remit the tax under the Direct Pay Permit.

1. _____
Name of Business (Please Print)

Mailing Address

City State Zip Code

2. _____
Name of County Where Facility is Located

Physical Address

City State Zip Code

3. Trading As (DBA): _____

4. Use Tax Number: _____

Application is hereby made for permission to pay Mississippi Sales and Use Tax directly to the State Tax Commission on purchases in lieu of paying to the vendor. Present the Direct Pay Permit Number to vendors when making purchases. Full responsibility is hereby assumed for the payment of **ALL** sales and use tax on purchases, at the appropriate rate of tax, EXCEPT for the tax due on the production of mineral and natural resource products, the tax due on utilities used in manufacturing or processing and the contractor's tax due on taxable contracts while the permit is in effect. All sales and use tax due on purchases will be paid under the use tax number and reported on the appropriate form.

Name of person signing (please print)

Signature

Mail To:
Mississippi State Tax Commission
Post Office Box 1033
Jackson, Mississippi 39215

Telephone Number

Title

Date